



**STATE BOARD OF
EQUALIZATION**

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Do You Need a California Fuel Permit or License?

In general, you must have a fuel permit or license to operate the following vehicles in California:

- Diesel-powered vehicles used in interstate commerce
- Vehicles powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels

If you operate the above vehicles on a public highway in California without a required permit or license, you are subject to fines and penalties, and your vehicle could be impounded.

Diesel-Powered Vehicles Used in Interstate Commerce

You need a permit or license to operate a diesel-powered vehicle in California if the vehicle operates both in California and in another state or country *and*

- Has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms, *or*
- Has three or more axles regardless of weight, *or*
- When used in combination (for example, a tractor-trailer combination), has a combined weight exceeding 26,000 pounds or 11,797 kilograms gross vehicle weight

You do not need a fuel permit or license to operate a diesel-powered vehicle driven *solely* in California. Likewise, you do not need a fuel permit or license for a diesel-powered recreational vehicle, such as a motor home or a pickup truck with a camper, if the vehicle is not used in connection with a business operation.

If your vehicle qualifies, you must have **one** of the following:

- IFTA License (International Fuel Tax Agreement)
- California Fuel Trip Permit
- Interstate User Diesel Fuel Tax License (DI Permit)

See over for more information on each permit and license.

Vehicles Powered by LPG, LNG, CNG, or Certain Alcohol Fuels

In general, you must have a fuel permit or license to operate a vehicle on public roads in California if the vehicle is powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.

You do not need a permit or license for the following exempt vehicles:

- A privately operated passenger vehicle
- A commercial vehicle with an unladen weight of less than 7,000 pounds
- A privately operated two-axle truck that you have rented or leased for a period of 30 days or less

Note: You must pay use fuel tax to your vendor when you purchase fuel for the exempt vehicles listed above. If you do not, you must have a fuel permit or license to operate the vehicle on a public road in this state.

If your vehicle qualifies, you must have **one** of the following:

- California User Use Fuel Tax Permit (AU Permit)
- IFTA License (International Fuel Tax Agreement)

Note: To qualify for an IFTA License, your vehicle must be used in interstate commerce and meet the weight requirements described above for diesel-powered vehicles.

- California Fuel Trip Permit

See over for more information on each permit and license.

California Fuel Permits and Licenses

For information regarding any of the following permits or licenses, please contact

Fuel Taxes Division, MIC:30
Board of Equalization
450 N Street
PO Box 942879
Sacramento, CA 94279-0030

916-322-9669

To order a publication described below, call 1-800-400-7115.

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As described on the reverse, you may be required to have one of the following permits or licenses to operate your vehicle in California:

■ **IFTA License (International Fuel Tax Agreement)**

You can obtain an IFTA License if you operate your vehicle in California and any other U.S. state or Canadian province that is a member of the International Fuel Tax Agreement. An IFTA license allows you to file one tax report for travel in all member jurisdictions. To qualify for an IFTA License, your vehicle must meet the weight requirements listed on the reverse. For information regarding California's IFTA program, please order Publication 50, *California IFTA: Guide to the International Fuel Tax Agreement* or Publication 50-A, *Introduction to the International Fuel Tax Agreement*

■ **California Fuel Trip Permit**

This permit, issued through the California Department of Motor Vehicles (DMV), is used for occasional trips into California. It allows out-of-state registered owners to enter and travel into California for *four consecutive days* without obtaining a license. This permit also allows California registered carriers to reenter California after traveling out of state if they are unlicensed. A trip permit must be obtained *prior* to entering the state. You may obtain a trip permit from the DMV, from commercial permit services, and at some truck stops.

■ **Interstate User Diesel Fuel Tax License (DI License)**

The DI License is issued only to persons who operate diesel-powered vehicles and whose interstate travel is restricted to Mexico and California, or to persons who are not based in an IFTA jurisdiction.

■ **California User Use Fuel Tax Permit (AU Permit)**

The AU Permit is issued to vehicles operated by LPG, LNG, CNG, or certain alcohol fuels. You must file returns to report payment of the use fuel tax. You may need a permit even if you are located outside California and operate the vehicle in the state only temporarily. For more information, please order Pamphlet 12, *Use Fuel Tax for Vendors and Users*.

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Taxpayers' Rights Advocate

If you have been unable to resolve a conflict with the Board or would like to know more about your rights under the Revenue and Taxation Code, you should contact the Taxpayers' Rights Advocate Office. Call 1-888-324-2798 (fax: 916-323-3319), or write to: Taxpayers' Rights Advocate, MIC:70; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0070.